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Our File No. 9281-4774  
Client Reference No. N US03017

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: )  
Kiyoshi Sato )  
Serial No. To Be Assigned )  
Filing Date: Herewith )  
For: Magnetic Head Including a Gap-depth )  
Defining Layer on Protruding Layer and )  
Method for Manufacturing the Same )

**PRELIMINARY AMENDMENT**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

Prior to examination of the above-identified application, please amend  
the application as follows:

**Amendments to the Specification** begin on page 2 of this paper.

**Amendments to the Claims** are reflected in the listing of claims which  
begins on page 3 of this paper.

**Remarks** begin on page 12 of this paper.